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**GROSSMONT-CUYAMACA**  
COMMUNITY COLLEGE DISTRICT

**2024-2025**

**TENTATIVE BUDGET**

The Tentative Budget will be presented for action at a regular meeting of the Governing Board on Tuesday, June 11, 2024, at 4:15 p.m. in the Cuyamaca College Student Center, Room I-207/208. Cuyamaca College, 900 Rancho San Diego Parkway, El Cajon, CA 92019

# Budget Linked to Strategic Plan

## ❖ *District Vision*

Transforming lives through learning.

## ❖ *District Mission*

Provides outstanding diverse learning opportunities that prepare students to meet community needs, promote global responsibility, and foster opportunities for all.

## ❖ *Districtwide Goals*

Goal 1 Create streamlined, student-centered pathways to educational goal completion.

Goal 2 Close achievement gaps by engaging individual students with diverse needs and removing structural barriers to their success.

Goal 3 Cultivate a student-centered culture of excellence, trust, safety, stewardship, and service.

# **Governing Board and Administration**

## *Governing Board*

**Debbie Justeson, President**

**Julie Schorr, Vice President**

**Elena Adams, Board Clerk**

**Brad Monroe, Board Member**

**Desiree Klaar, Board Member**

**Manuel Juarez Lopez, Cuyamaca College Student Trustee**

**Cesar D. Nuñez, Grossmont College Student Trustee**

## *Chancellor*

**Lynn Ceresino Neault, Ed.D.**

## *Chancellor's Cabinet*

**Jessica Robinson, Ed.D., MSW, President Cuyamaca College**

**Denise Whisenhunt, J.D., President Grossmont College**

**Sahar Abushaban, Vice Chancellor Business Services**

**Linda Beam, Interim Vice Chancellor Human Resources**

**Grossmont-Cuyamaca Community College District**  
**Tentative Budget**  
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**Grossmont-Cuyamaca Community College District**  
**Summary of Funds Available**  
**All District Funds**  
**Fiscal Year 2024/2025**

Funds Available is the combination of beginning balances plus all sources of income included in the budget.

	<b>Tentative Budget</b>
<b>General Fund: (Pages 3-30)</b>	
Unrestricted	\$ 178,094,548
Restricted	167,598,471
Total General Fund	\$ 345,693,019

**Supplemental Funds:**

College Bookstore Special Revenue	\$ 1,239,060	
Grossmont Child Development Center	\$ 218,181	
Cuyamaca Child Development Center	\$ 562,640	
Associated Students of Grossmont College	\$ 547,137	
Associated Students of Cuyamaca College	\$ 186,846	
Grossmont College Student Center	\$ -	<i>Student fees ended Spring 2006</i>
Cuyamaca College Student Center	\$ 440,860	
Grossmont College Student Representation Fee	\$ 341,396	
Cuyamaca College Student Representation Fee	\$ 200,898	
Other Post-Employment Benefits (OPEB)	\$ 16,727,686	
Cuyamaca Ornamental Horticulture	\$ 151,706	
Capital Outlay Projects	\$ 72,052,622	
Proposition V Construction	\$ 52,615,412	
Total Supplemental Funds	\$ 145,284,444	

**Total Funds Available**      **\$ 490,977,463**

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**Grossmont-Cuyamaca Community College District  
Summary of Full Time Equivalent Student Data (FTES)**

	Actual 20/21	Actual 21/22	Actual 22/23	Projected Actual 23/24	Tentative Budget 24/25
<b><u>RESIDENT FTES:</u></b>					
<b>Grossmont College</b>					
Credit	9,519	8,171	8,596	9,823	10,791
Non Credit	8	21	38	49	49
Summer Pullback	0	0	0	0	0
<b>Total FTES</b>	<u>9,527</u>	<u>8,192</u>	<u>8,634</u>	<u>9,872</u>	<u>10,840</u>
<b>Cuyamaca College</b>					
Credit	4,770	4,359	4,654	5,355	5,703
Non Credit	0	3	1	1	0
Summer Pullback	0	0	0	0	0
<b>Total FTES</b>	<u>4,770</u>	<u>4,362</u>	<u>4,655</u>	<u>5,356</u>	<u>5,703</u>
<b>Total Resident FTES</b>	<u><u>14,297</u></u>	<u><u>12,554</u></u>	<u><u>13,289</u></u>	<u><u>15,228</u></u>	<u><u>16,543</u></u>

<b>Calculation of Credit 3 Year Average FTES for SCFF</b>					
Total Resident FTES	14,297	12,554	13,289	15,228	16,543
Less Noncredit FTES	8	24	39	50	49
Less Special Admit/HS Dual Enr	399	500	612	784	784
Less Incarcerated Students	-	0	3	4	4
<b>Credit Only FTES - SCFF</b>	<u>13,890</u>	<u>12,030</u>	<u>12,635</u>	<u>14,390</u>	<u>15,706</u>
<b>Credit 3 Year Average FTES</b>	<b>15,844</b>	<b>14,082</b>	<b>12,852</b>	<b>13,018</b>	<b>14,244</b>
* Beginning 18/19 the new Student Centered Funding Formula (SCFF) uses 3 year average for credit FTES					
** Final FTES for 19-20 through 21-22 used by CCCCO for funding is the 19-20 P1 FTES of 17,035 due to Emergency Conditions Allowance					

**NON RESIDENT FTES:**

Grossmont College	412	300	305	338	361
Cuyamaca College	45	45	54	58	79
<b>Total Non Resident FTES</b>	<u>456</u>	<u>345</u>	<u>359</u>	<u>396</u>	<u>440</u>

**TOTAL RESIDENT & NON RESIDENT FTES:**

Grossmont College	9,939	8,492	8,939	10,210	11,201
Cuyamaca College	4,815	4,407	4,709	5,414	5,782
<b>Total FTES</b>	<u><u>14,753</u></u>	<u><u>12,899</u></u>	<u><u>13,648</u></u>	<u><u>15,624</u></u>	<u><u>16,983</u></u>

**Grossmont-Cuyamaca Community College District**  
**Summary of Operations and Ending Balances - General Fund**  
**COMBINED**

	Actual 20/21	Actual 21/22	Actual 22/23	Projected Actual 23/24	Tentative Budget 24/25
<b>SUMMARY OF OPERATIONS:</b>					
<b>Beginning Balance</b>	\$19,108,966	\$34,195,150	\$50,803,141	\$68,736,426	\$70,965,709
Accrual Adjustments	0	0	0	0	0
<b>Adjusted Beginning Balance</b>	<u>\$19,108,966</u>	<u>\$34,195,150</u>	<u>\$50,803,141</u>	<u>\$68,736,426</u>	<u>\$70,965,709</u>
Income	\$186,213,462	\$230,685,907	\$246,530,100	\$254,571,584	\$274,727,310
Transfers Between Restricted & Unrestricted	0	0	0	0	0
<b>Total Income</b>	<u>\$186,213,462</u>	<u>\$230,685,907</u>	<u>\$246,530,100</u>	<u>\$254,571,584</u>	<u>\$274,727,310</u>
<b>Total Funds Available for Distribution</b>	<u>\$205,322,428</u>	<u>\$264,881,057</u>	<u>\$297,333,241</u>	<u>\$323,308,010</u>	<u>\$345,693,019</u>
Less Expenditures	171,127,278	214,077,916	228,596,815	252,342,301	315,284,252
<b>Total Ending Balance</b>	<u><u>\$34,195,150</u></u>	<u><u>\$50,803,141</u></u>	<u><u>\$68,736,426</u></u>	<u><u>\$70,965,709</u></u>	<u><u>\$30,408,767</u></u>

**ANALYSIS OF ENDING BALANCE:**

**Committed Reserves:**

Site Budget Commitments	\$19,992,829	\$26,748,018	\$44,727,147	\$47,201,492	\$8,761,360
Unrestricted Purchase Order Carry-Overs	1,471,275	1,457,449	1,487,225	0	0
Categorical Commitments	46,554	28,867	0	0	0
STRS/PERS Reserve	2,566,514	5,566,514	4,847,321	5,250,465	5,250,465
Health Services	0	921,783	615,965	321,851	0
Parking Fund	1,081,215	1,631,470	1,468,115	1,794,959	0
<b>Contingency Board Reserve</b>	<u>9,036,763</u>	<u>14,449,040</u>	<u>15,590,653</u>	<u>16,396,942</u>	<u>16,396,942</u>
<b>Total Ending Balance</b>	<u><u>\$34,195,150</u></u>	<u><u>\$50,803,141</u></u>	<u><u>\$68,736,426</u></u>	<u><u>\$70,965,709</u></u>	<u><u>\$30,408,767</u></u>

**Grossmont-Cuyamaca Community College District**  
**Summary of Operations and Ending Balances - General Fund**  
**UNRESTRICTED**

	Actual 20/21	Actual 21/22	Actual 22/23	Projected Actual 23/24	Tentative Budget 24/25
<b>SUMMARY OF OPERATIONS:</b>					
<b>Beginning Balance</b>	\$14,887,814	\$21,254,562	\$21,658,346	\$28,931,747	\$24,103,725
Accrual Adjustments	0	0	0	0	0
<b>Adjusted Beginning Balance</b>	<u>\$14,887,814</u>	<u>\$21,254,562</u>	<u>\$21,658,346</u>	<u>\$28,931,747</u>	<u>\$24,103,725</u>
Income	\$126,628,163	\$135,256,902	\$146,860,396	\$153,620,706	\$151,990,823
Transfers Between Restricted & Unrestricted	(5,578,595)	(11,805,195)	(11,675,610)	(9,361,109)	2,000,000
<b>Total Income</b>	<u>\$121,049,568</u>	<u>\$123,451,707</u>	<u>\$135,184,786</u>	<u>\$144,259,597</u>	<u>\$153,990,823</u>
<b>Total Funds Available for Distribution</b>	<u>\$135,937,382</u>	<u>\$144,706,269</u>	<u>\$156,843,132</u>	<u>\$173,191,344</u>	<u>\$178,094,548</u>
Less Expenditures	114,682,820	123,047,923	127,911,385	149,087,619	161,697,606 *
<b>Total Ending Balance</b>	<u><u>\$21,254,562</u></u>	<u><u>\$21,658,346</u></u>	<u><u>\$28,931,747</u></u>	<u><u>\$24,103,725</u></u>	<u><u>\$16,396,942</u></u>

**ANALYSIS OF ENDING BALANCE:**

**Committed Reserves:**

Site Budget Commitments	\$10,746,524	\$5,751,857	\$11,853,869	\$7,706,783	\$0
Unrestricted Purchase Order Carry-Overs	1,471,275	1,457,449	1,487,225	0	0
Categorical Commitments	N/A	N/A	N/A	N/A	N/A
STRS/PERS Reserve	N/A	N/A	N/A	N/A	N/A
Health Services	N/A	N/A	N/A	N/A	N/A
Parking Fund	N/A	N/A	N/A	N/A	N/A
<b>Contingency Board Reserve</b>	9,036,763	14,449,040	15,590,653	16,396,942	16,396,942
<b>Total Ending Balance</b>	<u><u>\$21,254,562</u></u>	<u><u>\$21,658,346</u></u>	<u><u>\$28,931,747</u></u>	<u><u>\$24,103,725</u></u>	<u><u>\$16,396,942</u></u>

\* Budget includes Site Beginning Balance of \$7,706,783



**Grossmont-Cuyamaca Community College District**  
**Summary of Operations and Ending Balances - General Fund**  
**RESTRICTED**

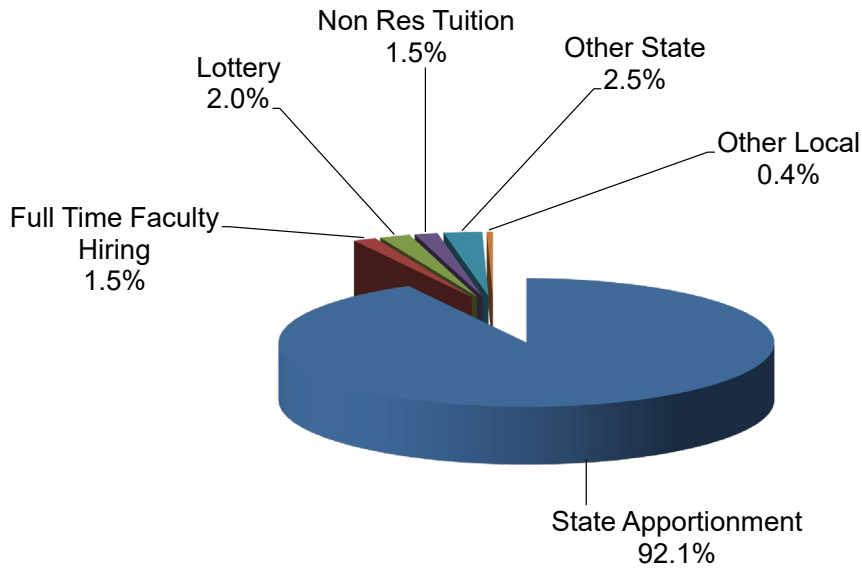
	Actual 20/21	Actual 21/22	Actual 22/23	Projected Actual 23/24	Tentative Budget 24/25
<b>SUMMARY OF OPERATIONS:</b>					
<b>Beginning Balance</b>	\$4,221,152	\$12,940,588	\$29,144,795	\$39,804,679	\$46,861,984
Accrual Adjustments	0	0	0	0	0
<b>Adjusted Beginning Balance</b>	<u>\$4,221,152</u>	<u>\$12,940,588</u>	<u>\$29,144,795</u>	<u>\$39,804,679</u>	<u>\$46,861,984</u>
Income	\$59,585,299	\$95,429,005	\$99,669,704	\$100,950,878	\$122,736,487
Transfers Between Restricted & Unrestricted	5,578,595	11,805,195	11,675,610	9,361,109	(2,000,000)
<b>Total Income</b>	<u>\$65,163,894</u>	<u>\$107,234,200</u>	<u>\$111,345,314</u>	<u>\$110,311,987</u>	<u>\$120,736,487</u>
<b>Total Funds Available for Distribution</b>	<u>\$69,385,046</u>	<u>\$120,174,788</u>	<u>\$140,490,109</u>	<u>\$150,116,666</u>	<u>\$167,598,471</u>
Less Expenditures	56,444,458	91,029,993	100,685,430	103,254,682	153,586,646
<b>Total Ending Balance</b>	<u><u>\$12,940,588</u></u>	<u><u>\$29,144,795</u></u>	<u><u>\$39,804,679</u></u>	<u><u>\$46,861,984</u></u>	<u><u>\$14,011,825</u></u>

**ANALYSIS OF ENDING BALANCE:**

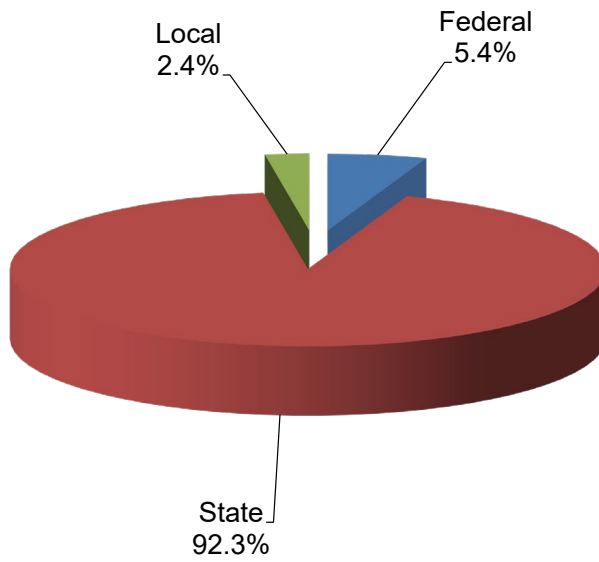
**Committed Reserves:**

Site Budget Commitments	\$9,246,305	\$20,996,161	\$32,873,278	\$39,494,709	\$8,761,360
Categorical Commitments	46,554	28,867	0	0	0
STRS/PERS Reserve	2,566,514	5,566,514	4,847,321	5,250,465	5,250,465
Health Services	0	921,783	615,965	321,851	0
Parking Fund	1,081,215	1,631,470	1,468,115	1,794,959	0
<b>Contingency Board Reserve</b>	N/A	N/A	N/A	N/A	N/A
<b>Total Ending Balance</b>	<u><u>\$12,940,588</u></u>	<u><u>\$29,144,795</u></u>	<u><u>\$39,804,679</u></u>	<u><u>\$46,861,984</u></u>	<u><u>\$14,011,825</u></u>

**Total All Sites - Unrestricted General Fund Income**



**Total All Sites - Restricted General Fund Income**



**Grossmont-Cuyamaca Community College District**  
**Income Statement - General Fund**  
**COMBINED**

<b>INCOME:</b>	Actual 20/21	Actual 21/22	Actual 22/23	Projected Actual 23/24	Tentative Budget 24/25
<b>Federal:</b>					
Categorical Funds	\$5,659,738	\$4,732,932	\$3,621,718	\$3,114,725	\$6,595,501
Other Federal	7,178,466	19,798,078	18,114,179	1,238,756	0
Total Federal	<u>\$12,838,204</u>	<u>\$24,531,010</u>	<u>\$21,735,897</u>	<u>\$4,353,481</u>	<u>\$6,595,501</u>
<b>State Apportionment:</b>					
Total Computational Revenue (TCR)	\$116,015,610	\$121,897,601	\$130,706,811	\$141,450,910	\$142,846,032
State Revenue Deficit to Apport	(703,988)	0	(1,242,854)	(2,829,018)	(2,856,920)
Prior Year Adjustment	608,231	675,995	397,096	0	0
Total State General Revenue	<u>\$115,919,853</u>	<u>\$122,573,596</u>	<u>\$129,861,053</u>	<u>\$138,621,892</u>	<u>\$139,989,112</u>
<b>State Other:</b>					
Categorical Funds	\$13,480,614	\$14,216,585	\$42,227,166	\$22,860,922	\$32,643,774
Grants	3,062,806	2,260,998	2,211,923	3,619,503	11,550,907
Student Equity & Achievement Prg	6,901,172	7,239,033	7,419,407	7,694,136	11,553,218
Lottery	4,068,739	4,520,412	5,694,218	3,785,527	3,723,915
State Block Grants	624,515	7,340,447	6,598,648	9,629,305	1,443,033
Student Financial Aid Admin	1,139,497	1,223,122	1,186,645	1,096,097	1,157,382
Full-Time Faculty Hiring	763,126	2,346,751	2,346,751	2,346,751	2,346,751
Other State	174,917	104,903	1,486,435	549,103	4,888,254
Part-Time Faculty Compensation (Parity)	357,642	344,630	403,652	397,545	397,545
Part-Time Faculty Office Hours Reimb.	413,719	450,022	594,096	508,686	508,686
Part-Time Faculty Health Benefits Reimb.	43,002	17,921	1,593,965	2,056,920	2,056,920
Regional Pass-through	18,255,674	34,777,271	14,149,605	49,428,557	50,139,102
Total State Other	<u>\$49,285,423</u>	<u>\$74,842,095</u>	<u>\$85,912,511</u>	<u>\$103,973,052</u>	<u>\$122,409,487</u>
<b>Local:</b>					
Community Service Fees	\$0	\$0	\$0	\$0	\$60,395
Intl/ACE/Cont Ed	6,072	45,525	75,103	170,922	96,325
Enrollment Fees (2%)	113,518	120,222	134,748	120,000	120,000
Health Fees	963,372	991,219	648,989	814,415	785,000
Interest	346,220	524,126	2,664,661	2,575,165	600,000
Parking Fees & Fines	68,804	12,286	13,175	6,368	0
Tuition - Out of State	631,204	888,394	879,085	704,960	704,960
Tuition - International Student	2,322,988	1,727,145	1,338,472	1,575,000	1,575,000
Other Student Fees	30,296	0	0	0	0
Other Local	1,249,691	1,723,622	1,694,693	1,625,698	1,905,858
Total Local	<u>\$5,732,165</u>	<u>\$6,032,539</u>	<u>\$7,448,927</u>	<u>\$7,592,528</u>	<u>\$5,847,538</u>
<b>Other:</b>					
Inter/Intra-Fund Transfers	\$1,224,015	\$1,460,165	\$467,027	\$0	(\$1,222,920)
Transfers In - from OPEB	1,187,598	1,246,502	1,078,721	0	1,108,592
Sale of Equipment/Surplus	26,204	0	25,963	30,631	0
Total Other Sources	<u>\$2,437,817</u>	<u>\$2,706,667</u>	<u>\$1,571,712</u>	<u>\$30,631</u>	<u>(\$114,328)</u>
<b>TOTAL INCOME</b>	<u><u>\$186,213,462</u></u>	<u><u>\$230,685,907</u></u>	<u><u>\$246,530,100</u></u>	<u><u>\$254,571,584</u></u>	<u><u>\$274,727,310</u></u>

**Grossmont-Cuyamaca Community College District**  
**Income Statement - General Fund**  
**UNRESTRICTED**

	Actual 20/21	Actual 21/22	Actual 22/23	Projected Actual 23/24	Tentative Budget 24/25
<b>INCOME:</b>					
Federal:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Other Federal	0	0	0	0	0
Total Federal	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
State Apportionment:					
Total Computational Revenue (TCR)	\$116,015,610	\$121,897,601	\$130,706,811	\$141,450,910	\$142,846,032
State Revenue Deficit to Apport	(703,988)	0	(1,242,854)	(2,829,018)	(2,856,920)
Prior Year Adjustment	608,231	675,995	397,096	0	0
Total State General Revenue	<u>\$115,919,853</u>	<u>\$122,573,596</u>	<u>\$129,861,053</u>	<u>\$138,621,892</u>	<u>\$139,989,112</u>
State Other:					
Categorical Funds	\$0	\$0	\$0	\$0	\$0
Grants	0	0	0	0	0
Student Equity & Achievement Prg	0	0	0	0	0
Lottery	2,840,266	3,089,482	3,797,302	3,124,493	3,078,915
State Block Grants	521,343	528,868	556,709	594,507	594,507
Student Financial Aid Admin	279,417	266,895	233,714	187,640	187,640
Full-Time Faculty Hiring	763,126	2,346,751	2,346,751	2,346,751	2,346,751
Other State	0	0	0	0	0
Part-Time Faculty Compensation (Parity)	357,642	344,630	403,652	397,545	397,545
Part-Time Faculty Office Hours Reimb.	413,719	450,022	594,096	508,686	508,686
Part-Time Faculty Health Benefits Reimb.	43,002	17,921	1,593,965	2,056,920	2,056,920
Total State Other	<u>\$5,218,515</u>	<u>\$7,044,569</u>	<u>\$9,526,189</u>	<u>\$9,216,542</u>	<u>\$9,170,964</u>
Local:					
Community Service Fees	\$0	\$0	\$0	\$0	\$0
Intl/ACE/Cont Ed	0	0	0	0	0
Enrollment Fees (2%)	113,518	120,222	134,748	120,000	120,000
Health Fees	0	0	0	0	0
Interest	346,191	524,103	2,664,586	2,572,566	600,000
Parking Fees & Fines	0	0	0	0	0
Tuition - Out of State	631,204	888,394	879,085	704,960	704,960
Tuition - International Student	2,322,988	1,727,145	1,338,472	1,575,000	1,575,000
Other Student Fees	30,296	0	0	0	0
Other Local	734,689	1,132,371	1,351,577	779,115	779,115
Total Local	<u>\$4,178,886</u>	<u>\$4,392,235</u>	<u>\$6,368,469</u>	<u>\$5,751,641</u>	<u>\$3,779,075</u>
Other:					
Inter/Intra-Fund Transfers	\$97,107	\$0	\$0	\$0	(\$2,056,920)
Transfers In - from OPEB	1,187,598	1,246,502	1,078,721	0	1,108,592
Sale of Equipment/Surplus	26,204	0	25,963	30,631	0
Total Other Sources	<u>\$1,310,909</u>	<u>\$1,246,502</u>	<u>\$1,104,685</u>	<u>\$30,631</u>	<u>(\$948,328)</u>
<b>TOTAL INCOME</b>	<u><u>\$126,628,163</u></u>	<u><u>\$135,256,902</u></u>	<u><u>\$146,860,396</u></u>	<u><u>\$153,620,706</u></u>	<u><u>\$151,990,823</u></u>

**Grossmont-Cuyamaca Community College District**  
**Income Statement - General Fund**  
**RESTRICTED**

	Actual 20/21	Actual 21/22	Actual 22/23	Projected Actual 23/24	Tentative Budget 24/25
<b>INCOME:</b>					
Federal:					
Categorical Funds	\$5,659,738	\$4,732,932	\$3,621,718	\$3,114,725	\$6,595,501
Other Federal	7,178,466	19,798,078	18,114,179	1,238,756	0
Total Federal	<u>\$12,838,204</u>	<u>\$24,531,010</u>	<u>\$21,735,897</u>	<u>\$4,353,481</u>	<u>\$6,595,501</u>
State Apportionment:					
Total Computational Revenue (TCR)	\$0	\$0	\$0	\$0	\$0
State Revenue Deficit to Apport	0	0	0	0	0
Prior Year Adjustment	0	0	0	0	0
Total State General Revenue	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
State Other:					
Categorical Funds	\$13,480,614	\$14,216,585	\$42,227,166	\$22,860,922	\$32,643,774
Grants	3,062,806	2,260,998	2,211,923	3,619,503	11,550,907
Student Equity & Achievement Prg	6,901,172	7,239,033	7,419,407	7,694,136	11,553,218
Lottery	1,228,473	1,430,930	1,896,916	661,034	645,000
State Block Grants	103,172	6,811,579	6,041,939	9,034,798	848,526
Student Financial Aid Admin	860,080	956,227	952,931	908,457	969,742
Full-Time Faculty Hiring	0	0	0	0	0
Other State	174,917	104,903	1,486,435	549,103	4,888,254
Part-Time Faculty Compensation (Parity)	0	0	0	0	0
Part-Time Faculty Office Hours Reimb.	0	0	0	0	0
Part-Time Faculty Health Benefits Reimb.	0	0	0	0	0
Regional Pass-through	18,255,674	34,777,271	14,149,605	49,428,557	50,139,102
Total State Other	<u>\$44,066,908</u>	<u>\$67,797,526</u>	<u>\$76,386,322</u>	<u>\$94,756,510</u>	<u>\$113,238,523</u>
Local:					
Community Service Fees	\$0	\$0	\$0	\$0	\$60,395
Intl/ACE/Cont Ed	6,072	45,525	75,103	170,922	96,325
Enrollment Fees (2%)	0	0	0	0	0
Health Fees	963,372	991,219	648,989	814,415	785,000
Interest	29	23	75	2,599	0
Parking Fees & Fines	68,804	12,286	13,175	6,368	0
Tuition - Out of State	0	0	0	0	0
Tuition - International Student	0	0	0	0	0
Other Student Fees	0	0	0	0	0
Other Local	515,002	591,251	343,116	846,583	1,126,743
Total Local	<u>\$1,553,279</u>	<u>\$1,640,304</u>	<u>\$1,080,458</u>	<u>\$1,840,887</u>	<u>\$2,068,463</u>
Other:					
Inter/Intra-Fund Transfers	\$1,126,908	\$1,460,165	\$467,027	\$0	\$834,000
Transfers In - from OPEB	0	0	0	0	0
Sale of Equipment/Surplus	0	0	0	0	0
Total Other Sources	<u>\$1,126,908</u>	<u>\$1,460,165</u>	<u>\$467,027</u>	<u>\$0</u>	<u>\$834,000</u>
<b>TOTAL INCOME</b>	<u><u>\$59,585,299</u></u>	<u><u>\$95,429,005</u></u>	<u><u>\$99,669,704</u></u>	<u><u>\$100,950,878</u></u>	<u><u>\$122,736,487</u></u>

**Grossmont-Cuyamaca Community College District  
Detail of Restricted Income**

	<b>Tentative Budget 24/25</b>
<b><u>Federal</u></b>	
Bi National Border Health Grants	\$2,860,691
Child Development (Childcare Food, Foster Care, Head Start)	814,493
Financial Aid Administrative Allowance	186,358
Perkins Vocational Technical Education Act (VTEA)	876,648
Temporary Assistance for Needy Families (TANF) Federal Portion	130,365
TRIO Educational Opportunity Centers Grant	232,050
Veterans Education & Resource Center	1,224,484
Workstudy	270,412
<b>TOTAL FEDERAL</b>	<b>\$6,595,501</b>
<b><u>State</u></b>	
<b>Categoricals</b>	
AB19 California College Promise	\$2,685,469
Basic Needs Centers & Support Staff	2,701,347
California Work Opportunities and Responsibility to Kids (CalWORKs)	3,007,123
Classified Professional Development Block Grant	78,001
Cooperating Agencies Foster Youth Educational Support (CAFYES)	1,327,577
Cooperative Agencies Resources for Education (CARE)	1,008,797
Disabled Students Programs & Services (DSPS)	4,298,269
Equitable Placement, Support & Completion	781,850
Extended Opportunities, Programs & Services (EOPS)	4,450,704
Financial Aid Administrative Allowance	969,742
Financial Aid Technology	178,659
Guided Pathways	554,945
Homeless & Housing Insecurity Program	1,057,616
Regional Equity & Recovery Partnerships (RERP)	65,352
Staff Development & Staff Diversity	498,858
Strong Workforce	4,125,643
Strong Workforce - Regional (pass-through)	9,060,712
Strong Workforce - Regional K-12 (pass-through)	19,097,554
Student Equity & Achievement (formerly Std Equity, SSSP, Basic Skills Init)	11,553,218
Student Success Completion (formerly FT Std Success, CC Completion)	4,562,765
Student Transfer Achievement Reform Act	1,130,434
Temporary Assistance for Needy Families (TANF - 50% State portion)	130,365
<b>Total State Categoricals</b>	<b>\$73,325,000</b>
<b>Grants</b>	
Child Development (General Childcare, Infant/Toddler, Foster Care)	\$2,378,122
Culturally Responsive Pedagogy & Practices; Innovative Best Practices	359,211
Enrollment Growth & Retention	163,450
Institutional Effectiveness Partnership Initiative	431,214
Learning-Aligned Employment Program	5,158,834
Math, Engineering & Science Achievement Program (MESA)	1,059,000
Regional Collaboration & Coordination (pass-through)	1,354,123
Regional K-16 Education Collaboratives (pass-through)	10,382,214
Rising Scholars	638,040
Zero Textbook Cost	1,363,036
<b>Total State Grants</b>	<b>\$23,287,244</b>
<b>Other State Restricted Funds</b>	
California Adult Education Program (Regional pass-through)	\$10,244,499
COVID-19 Recovery Block Grant (one-time)	848,526
Proposition 20- Restricted Lottery Funds	645,000
Student Retention & Enrollment Outreach (one-time)	1,709,339
Other State Revenue	3,178,915
<b>Total Other</b>	<b>\$16,626,279</b>
<b>TOTAL STATE</b>	<b>\$113,238,523</b>
<b><u>Local</u></b>	
Community Services	\$60,395
Intl/ACE/Cont Ed	96,325
Health Fees	785,000
Parking Fees & Fines	0
Other Miscellaneous Grants	1,126,743
<b>TOTAL LOCAL</b>	<b>\$2,068,463</b>
<b><u>Other</u></b>	
Inter/Intra-fund Transfer In	\$834,000
<b>TOTAL RESTRICTED INCOME</b>	<b>\$122,736,487</b>

**Grossmont-Cuyamaca Community College District**  
**Expenditure Statement - General Fund**  
**Total All Sites - - COMBINED**

	Actual 20/21	Actual 21/22	Actual 22/23	Projected Actual 23/24	Tentative Budget 24/25
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$21,979,560	\$22,011,529	\$22,142,907	\$26,263,917	\$29,572,016
12 Contract Adm, Counselors, Librarians	10,593,866	10,262,866	10,799,593	12,685,676	14,546,890
13 Hourly Teachers	17,707,488	18,565,497	18,865,472	20,339,705	20,236,630
14 Hourly Adm, Counselors, Librarians	2,766,888	3,389,180	4,249,245	3,083,663	6,322,085
Object Group 1000 Total	<u>\$53,047,802</u>	<u>\$54,229,072</u>	<u>\$56,057,217</u>	<u>\$62,372,961</u>	<u>\$70,677,621</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$25,776,677	\$25,534,181	\$25,559,467	\$29,332,331	\$34,900,731
22 Contract Instructional Aides	2,761,567	2,728,719	2,747,122	3,097,222	3,684,901
23 Hourly Non-Instructional	1,448,920	2,611,234	3,347,001	3,261,408	4,002,408
24 Hourly Instructional Aides	1,330,138	1,578,403	2,022,553	1,797,618	2,903,568
Object Group 2000 Total	<u>\$31,317,302</u>	<u>\$32,452,537</u>	<u>\$33,676,143</u>	<u>\$37,488,579</u>	<u>\$45,491,608</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$33,242,098	\$35,103,306	\$36,676,127	\$42,362,984	\$46,474,133
3x Early Retirement & Retiree Benefits	1,445,929	1,806,164	1,350,040	1,621,948	1,754,254
Object Group 3000 Total	<u>\$34,688,027</u>	<u>\$36,909,470</u>	<u>\$38,026,167</u>	<u>\$43,984,932</u>	<u>\$48,228,387</u>
<b>SUPPLIES:</b>					
4x Supplies	\$1,820,973	\$3,070,408	\$5,265,267	\$5,906,976	\$11,338,869
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$26,304,335	\$45,453,463	\$49,355,709	\$68,114,012	\$95,480,724
52 Travel and Mileage	96,762	491,638	765,353	855,598	1,822,011
53 Fees, Software, Memberships, Dues	1,545,532	1,669,348	1,936,849	2,939,834	4,232,762
54 Insurance	1,133,460	1,055,884	1,031,751	1,245,812	1,428,102
55 Utilities and Operations	3,174,485	4,093,968	5,049,233	5,162,935	6,868,264
56 Rents, Repairs & Maintenance	2,338,511	3,714,374	2,579,776	3,952,721	6,499,030
57 Audits, Interest, and Legals	425,140	631,632	628,179	882,269	481,269
58 Advertising, Postage & Other Operating	253,196	289,714	230,770	158,746	465,973
59 Other Holding	0	0	0	0	1,706,444
Object Group 5000 Total	<u>\$35,271,421</u>	<u>\$57,400,021</u>	<u>\$61,577,620</u>	<u>\$83,311,927</u>	<u>\$118,984,579</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$5,528	\$0
62 Building Alterations	0	118,797	4,762,469	3,632,244	300,000
63 Books	19,573	93,516	36,076	147,689	0
64 Equipment	2,093,455	6,230,006	6,970,175	2,977,711	6,120,894
Object Group 6000 Total	<u>\$2,113,028</u>	<u>\$6,442,319</u>	<u>\$11,768,720</u>	<u>\$6,763,172</u>	<u>\$6,420,894</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$4,561	\$0	\$0	\$0	\$0
73 Interfund Transfers	7,076,727	17,750,656	14,294,488	4,355,518	1,168,697
75/76 Std Financial Aid & Othr Pymts to Stdts	5,787,437	5,823,433	7,931,193	8,158,236	12,973,597
Object Group 7000 Total	<u>\$12,868,725</u>	<u>\$23,574,089</u>	<u>\$22,225,681</u>	<u>\$12,513,754</u>	<u>\$14,142,294</u>
Total Expenditures	<u>\$171,127,278</u>	<u>\$214,077,916</u>	<u>\$228,596,815</u>	<u>\$252,342,301</u>	<u>\$315,284,252</u>

**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
Total All Sites - - UNRESTRICTED**

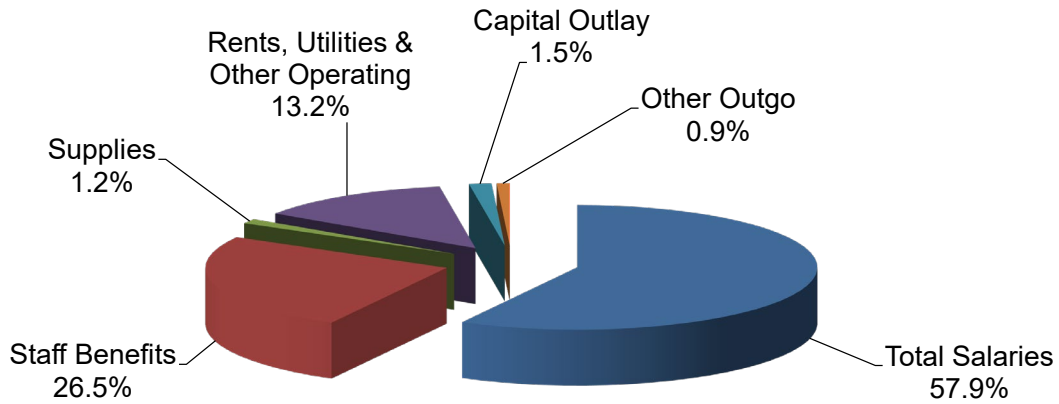
	Actual 20/21	Actual 21/22	Actual 22/23	Projected Actual 23/24	Tentative Budget 24/25
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$21,166,785	\$21,120,046	\$21,431,569	\$26,068,335	\$28,273,457
12 Contract Adm, Counselors, Librarians	7,664,845	7,013,721	7,668,588	9,604,429	10,993,105
13 Hourly Teachers	16,475,391	17,186,888	18,062,902	20,191,385	19,935,436
14 Hourly Adm, Counselors, Librarians	559,398	596,882	827,037	677,349	1,096,752
Object Group 1000 Total	<u>\$45,866,419</u>	<u>\$45,917,537</u>	<u>\$47,990,096</u>	<u>\$56,541,498</u>	<u>\$60,298,750</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$20,672,036	\$19,074,610	\$20,272,434	\$23,682,083	\$28,899,713
22 Contract Instructional Aides	2,184,789	2,157,751	2,313,678	2,536,788	3,047,379
23 Hourly Non-Instructional	366,920	951,116	1,400,031	1,366,813	1,045,502
24 Hourly Instructional Aides	207,677	235,014	331,635	402,885	342,100
Object Group 2000 Total	<u>\$23,431,422</u>	<u>\$22,418,491</u>	<u>\$24,317,778</u>	<u>\$27,988,569</u>	<u>\$33,334,694</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$27,934,162	\$28,512,722	\$30,619,305	\$36,922,167	\$39,125,892
3x Early Retirement & Retiree Benefits	1,445,929	1,806,164	1,350,040	1,621,948	1,754,254
Object Group 3000 Total	<u>\$29,380,091</u>	<u>\$30,318,886</u>	<u>\$31,969,345</u>	<u>\$38,544,115</u>	<u>\$40,880,146</u>
<b>SUPPLIES:</b>					
4x Supplies	\$466,940	\$928,429	\$1,185,362	\$1,594,941	\$1,981,057
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$1,952,779	\$2,303,022	\$2,152,197	\$5,964,413	\$5,425,829
52 Travel and Mileage	45,167	292,467	421,343	413,605	562,916
53 Fees, Software, Memberships, Dues	1,018,568	1,036,983	1,213,502	2,195,286	2,280,000
54 Insurance	1,039,576	968,590	955,424	1,163,420	1,295,082
55 Utilities and Operations	2,957,883	3,898,527	4,660,501	4,984,638	4,718,454
56 Rents, Repairs & Maintenance	2,307,045	3,406,076	2,466,099	3,717,118	5,586,782
57 Audits, Interest, and Legals	415,919	492,989	620,218	882,269	481,269
58 Advertising, Postage & Other Operating	202,152	187,545	94,000	84,994	177,841
59 Other Holding	0	0	0	0	834,000
Object Group 5000 Total	<u>\$9,939,089</u>	<u>\$12,586,199</u>	<u>\$12,583,284</u>	<u>\$19,405,743</u>	<u>\$21,362,173</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$5,528	\$0
62 Building Alterations	0	0	0	0	0
63 Books	19,573	1,762	344	14,689	0
64 Equipment	229,661	331,260	547,111	285,755	2,426,434
Object Group 6000 Total	<u>\$249,234</u>	<u>\$333,022</u>	<u>\$547,455</u>	<u>\$305,972</u>	<u>\$2,426,434</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	5,360,982	10,417,889	9,084,877	4,355,518	1,168,697
75/76 Std Financial Aid & Othr Pymts to Stdts	(11,357)	127,470	233,188	351,263	245,655
Object Group 7000 Total	<u>\$5,349,625</u>	<u>\$10,545,359</u>	<u>\$9,318,065</u>	<u>\$4,706,781</u>	<u>\$1,414,352</u>
Total Expenditures	<u>\$114,682,820</u>	<u>\$123,047,923</u>	<u>\$127,911,385</u>	<u>\$149,087,619</u>	<u>\$161,697,606</u>



**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
Total All Sites - - RESTRICTED**

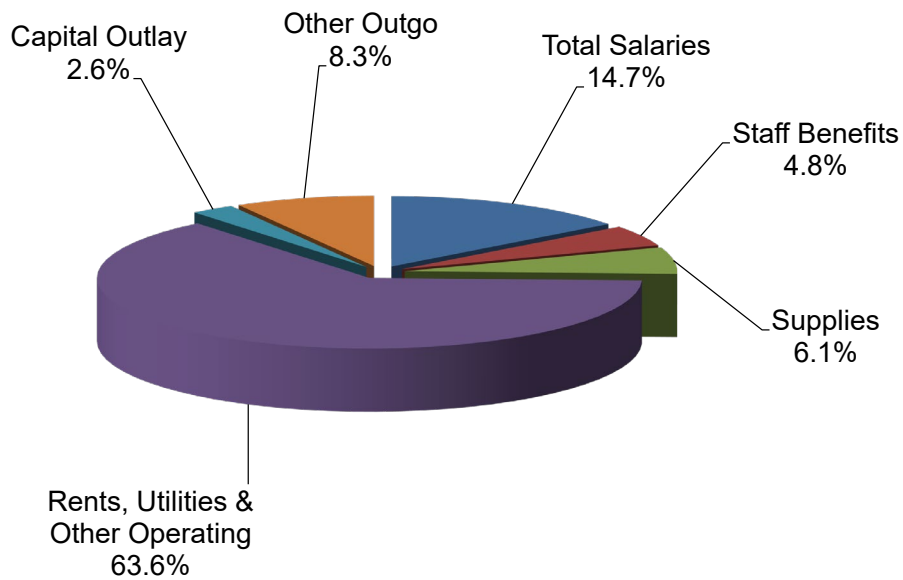
	Actual 20/21	Actual 21/22	Actual 22/23	Projected Actual 23/24	Tentative Budget 24/25
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$812,775	\$891,483	\$711,338	\$195,582	\$1,298,559
12 Contract Adm, Counselors, Librarians	2,929,021	3,249,145	3,131,005	3,081,247	3,553,785
13 Hourly Teachers	1,232,097	1,378,609	802,570	148,320	301,194
14 Hourly Adm, Counselors, Librarians	2,207,490	2,792,298	3,422,208	2,406,314	5,225,333
Object Group 1000 Total	<u>\$7,181,383</u>	<u>\$8,311,535</u>	<u>\$8,067,121</u>	<u>\$5,831,463</u>	<u>\$10,378,871</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$5,104,641	\$6,459,571	\$5,287,033	\$5,650,248	\$6,001,018
22 Contract Instructional Aides	576,778	570,968	433,444	560,434	637,522
23 Hourly Non-Instructional	1,082,000	1,660,118	1,946,970	1,894,595	2,956,906
24 Hourly Instructional Aides	1,122,461	1,343,389	1,690,918	1,394,733	2,561,468
Object Group 2000 Total	<u>\$7,885,880</u>	<u>\$10,034,046</u>	<u>\$9,358,365</u>	<u>\$9,500,010</u>	<u>\$12,156,914</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$5,307,936	\$6,590,584	\$6,056,822	\$5,440,817	\$7,348,241
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$5,307,936</u>	<u>\$6,590,584</u>	<u>\$6,056,822</u>	<u>\$5,440,817</u>	<u>\$7,348,241</u>
<b>SUPPLIES:</b>					
4x Supplies	\$1,354,033	\$2,141,979	\$4,079,905	\$4,312,035	\$9,357,812
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$24,351,556	\$43,150,441	\$47,203,512	\$62,149,599	\$90,054,895
52 Travel and Mileage	51,595	199,171	344,010	441,993	1,259,095
53 Fees, Software, Memberships, Dues	526,964	632,365	723,347	744,548	1,952,762
54 Insurance	93,884	87,294	76,327	82,392	133,020
55 Utilities and Operations	216,602	195,441	388,732	178,297	2,149,810
56 Rents, Repairs & Maintenance	31,466	308,298	113,677	235,603	912,248
57 Audits, Interest, and Legals	9,221	138,643	7,961	0	0
58 Advertising, Postage & Other Operating	51,044	102,169	136,770	73,752	288,132
59 Other Holding	0	0	0	0	872,444
Object Group 5000 Total	<u>\$25,332,332</u>	<u>\$44,813,822</u>	<u>\$48,994,336</u>	<u>\$63,906,184</u>	<u>\$97,622,406</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	118,797	4,762,469	3,632,244	300,000
63 Books	0	91,754	35,732	133,000	0
64 Equipment	1,863,794	5,898,746	6,423,064	2,691,956	3,694,460
Object Group 6000 Total	<u>\$1,863,794</u>	<u>\$6,109,297</u>	<u>\$11,221,265</u>	<u>\$6,457,200</u>	<u>\$3,994,460</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$4,561	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,715,745	7,332,767	5,209,611	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	5,798,794	5,695,963	7,698,005	7,806,973	12,727,942
Object Group 7000 Total	<u>\$7,519,100</u>	<u>\$13,028,730</u>	<u>\$12,907,616</u>	<u>\$7,806,973</u>	<u>\$12,727,942</u>
Total Expenditures	<u>\$56,444,458</u>	<u>\$91,029,993</u>	<u>\$100,685,430</u>	<u>\$103,254,682</u>	<u>\$153,586,646</u>

**Total All Sites - Unrestricted General Fund**



**Total Compensation 83.19%**

**Total All Sites - Restricted General Fund**



**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
Grossmont College - - COMBINED**

	Actual 20/21	Actual 21/22	Actual 22/23	Projected Actual 23/24	Tentative Budget 24/25
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$15,915,009	\$15,969,613	\$15,856,625	\$18,863,798	\$20,193,904
12 Contract Adm, Counselors, Librarians	5,895,318	5,893,871	6,040,465	6,993,161	8,256,267
13 Hourly Teachers	11,093,033	11,610,139	11,988,991	13,038,710	12,389,409
14 Hourly Adm, Counselors, Librarians	1,789,658	1,847,479	2,409,707	2,047,312	3,350,667
Object Group 1000 Total	<u>\$34,693,018</u>	<u>\$35,321,102</u>	<u>\$36,295,788</u>	<u>\$40,942,981</u>	<u>\$44,190,247</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$10,969,181	\$10,636,687	\$10,737,012	\$12,114,794	\$13,849,808
22 Contract Instructional Aides	1,632,729	1,583,115	1,614,277	1,785,872	2,130,206
23 Hourly Non-Instructional	827,947	1,448,415	1,853,293	1,706,403	2,457,962
24 Hourly Instructional Aides	917,452	963,056	1,305,108	1,245,096	1,951,197
Object Group 2000 Total	<u>\$14,347,309</u>	<u>\$14,631,273</u>	<u>\$15,509,690</u>	<u>\$16,852,165</u>	<u>\$20,389,173</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$19,134,510	\$20,068,969	\$20,755,565	\$24,209,763	\$25,747,000
3x Early Retirement & Retiree Benefits	4,000	64,000	46,000	42,000	150,000
Object Group 3000 Total	<u>\$19,138,510</u>	<u>\$20,132,969</u>	<u>\$20,801,565</u>	<u>\$24,251,763</u>	<u>\$25,897,000</u>
<b>SUPPLIES:</b>					
4x Supplies	\$749,685	\$1,201,580	\$2,098,486	\$3,538,878	\$6,527,596
Object Group 4000 Total	<u>\$749,685</u>	<u>\$1,201,580</u>	<u>\$2,098,486</u>	<u>\$3,538,878</u>	<u>\$6,527,596</u>
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$3,904,240	\$3,748,247	\$3,704,338	\$7,646,151	\$12,967,515
52 Travel and Mileage	47,604	280,567	385,142	482,429	854,181
53 Fees, Software, Memberships, Dues	343,280	412,786	533,052	449,055	1,125,555
54 Insurance	124,104	115,274	103,730	111,542	125,771
55 Utilities and Operations	1,811,227	2,358,462	3,018,014	3,246,765	3,570,059
56 Rents, Repairs & Maintenance	360,065	695,878	870,778	1,507,468	2,596,384
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	77,891	79,309	97,568	90,547	230,301
59 Other Holding	0	0	0	0	1,706,444
Object Group 5000 Total	<u>\$6,668,411</u>	<u>\$7,690,523</u>	<u>\$8,712,622</u>	<u>\$13,533,957</u>	<u>\$23,176,210</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	11,386	0
63 Books	0	41,927	624	94,551	0
64 Equipment	612,969	906,442	814,010	1,845,837	2,528,143
Object Group 6000 Total	<u>\$612,969</u>	<u>\$948,369</u>	<u>\$814,634</u>	<u>\$1,951,774</u>	<u>\$2,528,143</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	2,299,098	5,718,063	2,404,709	2,264,300	897,840
75/76 Std Financial Aid & Othr Pymts to Stdts	2,064,093	2,017,610	3,414,218	3,862,315	5,009,172
Object Group 7000 Total	<u>\$4,363,191</u>	<u>\$7,735,673</u>	<u>\$5,818,927</u>	<u>\$6,126,615</u>	<u>\$5,907,012</u>
Total Expenditures	<u>\$80,573,093</u>	<u>\$87,661,489</u>	<u>\$90,051,712</u>	<u>\$107,198,133</u>	<u>\$128,615,381</u>

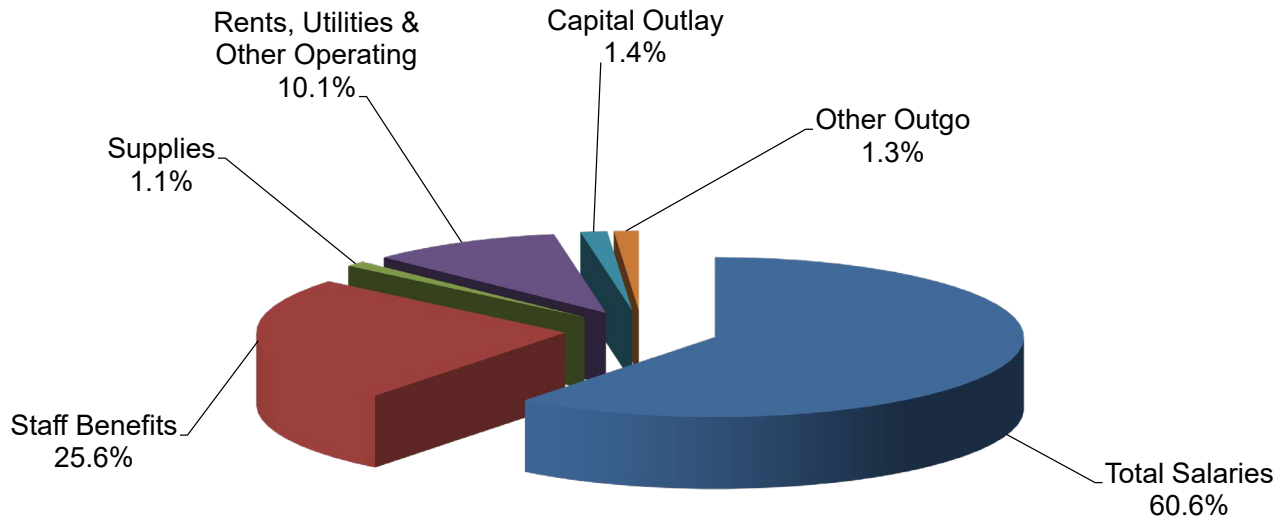
**Grossmont-Cuyamaca Community College District**  
**Expenditure Statement - General Fund**  
**Grossmont College - - UNRESTRICTED**

	Actual 20/21	Actual 21/22	Actual 22/23	Projected Actual 23/24	Tentative Budget 24/25
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$15,313,424	\$15,477,285	\$15,543,085	\$18,689,461	\$20,087,625
12 Contract Adm, Counselors, Librarians	4,164,036	4,105,906	4,200,365	5,247,476	6,056,319
13 Hourly Teachers	10,896,534	11,568,267	11,948,711	12,980,610	12,131,411
14 Hourly Adm, Counselors, Librarians	321,141	360,740	460,879	351,979	505,445
Object Group 1000 Total	\$30,695,135	\$31,512,198	\$32,153,040	\$37,269,526	\$38,780,800
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$8,251,331	\$8,301,637	\$8,288,055	\$9,255,218	\$10,442,359
22 Contract Instructional Aides	1,334,390	1,300,019	1,323,520	1,472,230	1,794,116
23 Hourly Non-Instructional	175,212	546,356	775,339	787,401	614,032
24 Hourly Instructional Aides	131,012	106,948	173,188	307,049	126,297
Object Group 2000 Total	\$9,891,945	\$10,254,960	\$10,560,102	\$11,821,898	\$12,976,804
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$16,087,516	\$17,199,594	\$17,658,683	\$21,107,270	\$21,747,856
3x Early Retirement & Retiree Benefits	4,000	64,000	46,000	42,000	150,000
Object Group 3000 Total	\$16,091,516	\$17,263,594	\$17,704,683	\$21,149,270	\$21,897,856
<b>SUPPLIES:</b>					
4x Supplies	\$233,642	\$516,925	\$606,767	\$826,034	\$920,188
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$282,862	\$425,099	\$464,203	\$1,927,932	\$1,593,509
52 Travel and Mileage	18,590	159,031	207,482	145,208	215,523
53 Fees, Software, Memberships, Dues	147,895	258,725	293,605	304,845	294,366
54 Insurance	62,052	57,637	51,865	55,771	70,000
55 Utilities and Operations	1,590,388	2,147,200	2,824,391	3,097,897	3,138,506
56 Rents, Repairs & Maintenance	354,729	682,739	803,980	1,463,345	2,390,420
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	71,081	59,244	16,903	26,361	52,812
59 Other Holding	0	0	0	0	834,000
Object Group 5000 Total	\$2,527,597	\$3,789,675	\$4,662,429	\$7,021,359	\$8,589,136
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	1,927	624	14,551	0
64 Equipment	154,597	222,782	166,427	164,121	1,159,178
Object Group 6000 Total	\$154,597	\$224,709	\$167,051	\$178,672	\$1,159,178
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	2,266,099	5,705,863	2,404,709	2,264,300	897,840
75/76 Std Financial Aid & Othr Pymts to Stdts	(13,857)	125,865	232,025	349,584	183,175
Object Group 7000 Total	\$2,252,242	\$5,831,728	\$2,636,734	\$2,613,884	\$1,081,015
Total Expenditures	\$61,846,674	\$69,393,789	\$68,490,806	\$80,880,643	\$85,404,977

**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
Grossmont College - - RESTRICTED**

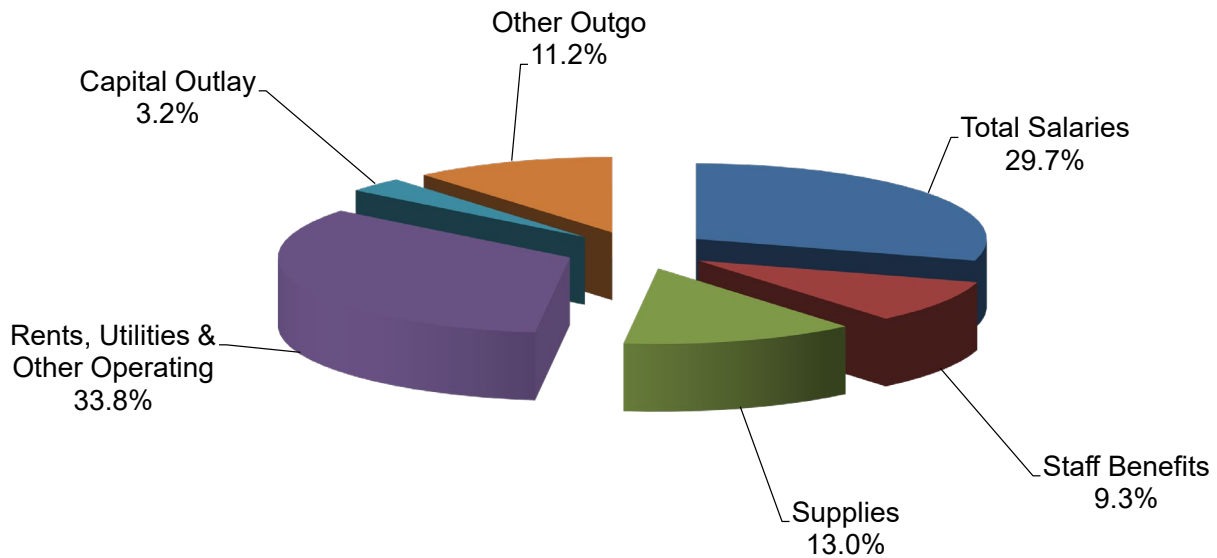
	Actual 20/21	Actual 21/22	Actual 22/23	Projected Actual 23/24	Tentative Budget 24/25
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$601,585	\$492,328	\$313,540	\$174,337	\$106,279
12 Contract Adm, Counselors, Librarians	1,731,282	1,787,965	1,840,100	1,745,685	2,199,948
13 Hourly Teachers	196,499	41,872	40,280	58,100	257,998
14 Hourly Adm, Counselors, Librarians	1,468,517	1,486,739	1,948,828	1,695,333	2,845,222
Object Group 1000 Total	\$3,997,883	\$3,808,904	\$4,142,748	\$3,673,455	\$5,409,447
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$2,717,850	\$2,335,050	\$2,448,957	\$2,859,576	\$3,407,449
22 Contract Instructional Aides	298,339	283,096	290,757	313,642	336,090
23 Hourly Non-Instructional	652,735	902,059	1,077,954	919,002	1,843,930
24 Hourly Instructional Aides	786,440	856,108	1,131,920	938,047	1,824,900
Object Group 2000 Total	\$4,455,364	\$4,376,313	\$4,949,588	\$5,030,267	\$7,412,369
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$3,046,994	\$2,869,375	\$3,096,882	\$3,102,493	\$3,999,144
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	\$3,046,994	\$2,869,375	\$3,096,882	\$3,102,493	\$3,999,144
<b>SUPPLIES:</b>					
4x Supplies	\$516,043	\$684,655	\$1,491,719	\$2,712,844	\$5,607,408
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$3,621,378	\$3,323,148	\$3,240,135	\$5,718,219	\$11,374,006
52 Travel and Mileage	29,014	121,536	177,660	337,221	638,658
53 Fees, Software, Memberships, Dues	195,385	154,061	239,447	144,210	831,189
54 Insurance	62,052	57,637	51,865	55,771	55,771
55 Utilities and Operations	220,839	211,262	193,623	148,868	431,553
56 Rents, Repairs & Maintenance	5,336	13,139	66,798	44,123	205,964
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	6,810	20,065	80,665	64,186	177,489
59 Other Holding	0	0	0	0	872,444
Object Group 5000 Total	\$4,140,814	\$3,900,848	\$4,050,193	\$6,512,598	\$14,587,074
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	11,386	0
63 Books	0	40,000	0	80,000	0
64 Equipment	458,372	683,660	647,583	1,681,716	1,368,965
Object Group 6000 Total	\$458,372	\$723,660	\$647,583	\$1,773,102	\$1,368,965
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	32,999	12,200	0	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	2,077,950	1,891,745	3,182,193	3,512,731	4,825,997
Object Group 7000 Total	\$2,110,949	\$1,903,945	\$3,182,193	\$3,512,731	\$4,825,997
Total Expenditures	\$18,726,419	\$18,267,700	\$21,560,906	\$26,317,490	\$43,210,404

### Grossmont - Unrestricted General Fund



**Total Compensation 86.24%**

### Grossmont - Restricted General Fund



**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
Cuyamaca College - - COMBINED**

	Actual 20/21	Actual 21/22	Actual 22/23	Projected Actual 23/24	Tentative Budget 24/25
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$6,064,551	\$5,810,534	\$6,052,561	\$7,393,793	\$8,322,362
12 Contract Adm, Counselors, Librarians	3,776,477	3,376,018	3,701,793	4,311,037	5,082,106
13 Hourly Teachers	5,769,695	5,683,077	6,143,200	7,226,068	7,847,221
14 Hourly Adm, Counselors, Librarians	902,215	1,310,428	1,448,632	1,031,496	2,971,418
Object Group 1000 Total	\$16,512,938	\$16,180,057	\$17,346,186	\$19,962,394	\$24,223,107
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$6,319,155	\$5,510,721	\$6,398,615	\$7,399,333	\$9,016,355
22 Contract Instructional Aides	1,112,554	1,096,358	1,064,324	1,311,350	1,554,695
23 Hourly Non-Instructional	542,574	800,908	1,185,190	1,130,646	1,524,446
24 Hourly Instructional Aides	380,110	595,979	715,109	552,522	952,371
Object Group 2000 Total	\$8,354,393	\$8,003,966	\$9,363,238	\$10,393,851	\$13,047,867
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$9,629,450	\$9,479,109	\$10,496,329	\$12,537,603	\$13,615,663
3x Early Retirement & Retiree Benefits	6,500	0	0	0	0
Object Group 3000 Total	\$9,635,950	\$9,479,109	\$10,496,329	\$12,537,603	\$13,615,663
<b>SUPPLIES:</b>					
4x Supplies	\$600,294	\$793,962	\$1,145,681	\$2,035,537	\$4,280,605
Object Group 4000 Total	\$600,294	\$793,962	\$1,145,681	\$2,035,537	\$4,280,605
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$1,541,426	\$1,549,985	\$1,357,238	\$2,881,194	\$6,569,904
52 Travel and Mileage	33,659	157,291	266,379	233,957	646,057
53 Fees, Software, Memberships, Dues	214,215	213,298	254,392	422,148	859,580
54 Insurance	63,664	59,315	48,924	53,242	108,286
55 Utilities and Operations	1,202,027	1,611,060	1,753,780	1,615,671	1,516,199
56 Rents, Repairs & Maintenance	193,035	248,404	360,939	597,165	1,919,809
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	33,695	71,903	27,012	7,648	35,634
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	\$3,281,721	\$3,911,256	\$4,068,664	\$5,811,025	\$11,655,469
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	19,573	50,029	35,452	53,138	0
64 Equipment	391,298	1,131,570	1,125,916	696,287	3,256,782
Object Group 6000 Total	\$410,871	\$1,181,599	\$1,161,368	\$749,425	\$3,256,782
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,623,599	3,505,009	3,877,089	1,357,874	63,840
75/76 Std Financial Aid & Othr Pymts to Stdts	1,557,024	1,521,019	3,112,435	3,631,120	5,314,817
Object Group 7000 Total	\$3,180,623	\$5,026,028	\$6,989,524	\$4,988,994	\$5,378,657
Total Expenditures	\$41,976,790	\$44,575,977	\$50,570,990	\$56,478,829	\$75,458,150

**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
Cuyamaca College - - UNRESTRICTED**

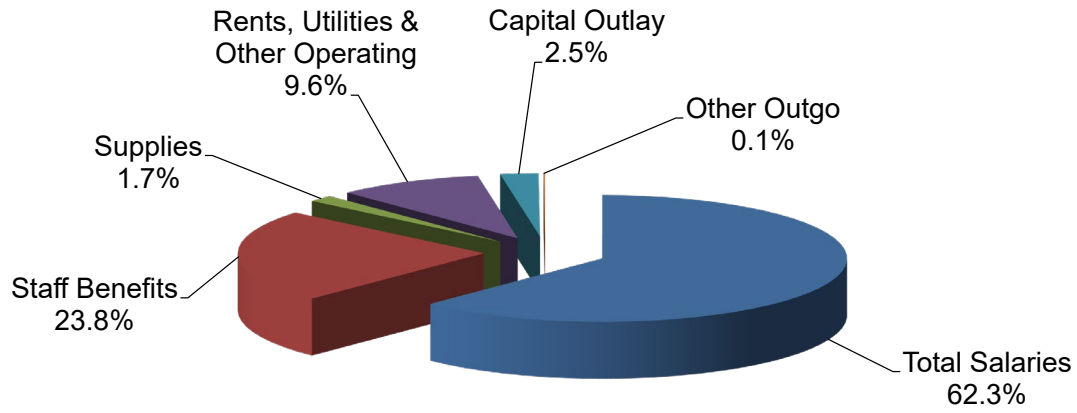
	Actual 20/21	Actual 21/22	Actual 22/23	Projected Actual 23/24	Tentative Budget 24/25
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$5,853,361	\$5,642,761	\$5,888,484	\$7,378,874	\$8,185,832
12 Contract Adm, Counselors, Librarians	2,585,938	2,163,099	2,530,936	3,159,413	3,728,269
13 Hourly Teachers	5,578,857	5,618,471	6,113,416	7,208,737	7,804,025
14 Hourly Adm, Counselors, Librarians	238,257	236,142	366,158	325,370	591,307
Object Group 1000 Total	\$14,256,413	\$13,660,473	\$14,898,994	\$18,072,394	\$20,309,433
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$5,051,736	\$4,307,467	\$5,105,331	\$6,056,869	\$7,287,475
22 Contract Instructional Aides	850,399	857,732	990,158	1,064,558	1,253,263
23 Hourly Non-Instructional	187,201	274,956	365,199	362,062	411,470
24 Hourly Instructional Aides	76,665	128,066	158,447	95,836	215,803
Object Group 2000 Total	\$6,166,001	\$5,568,221	\$6,619,135	\$7,579,325	\$9,168,011
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$8,002,224	\$7,768,850	\$8,798,354	\$10,888,295	\$11,244,079
3x Early Retirement & Retiree Benefits	6,500	0	0	0	0
Object Group 3000 Total	\$8,008,724	\$7,768,850	\$8,798,354	\$10,888,295	\$11,244,079
<b>SUPPLIES:</b>					
4x Supplies	\$169,739	\$268,180	\$359,912	\$611,564	\$787,099
Object Group 4000 Total	\$169,739	\$268,180	\$359,912	\$611,564	\$787,099
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$228,160	\$89,820	\$148,617	\$429,301	\$1,071,976
52 Travel and Mileage	16,303	92,993	128,937	131,598	190,497
53 Fees, Software, Memberships, Dues	120,941	146,150	187,426	258,297	307,507
54 Insurance	31,832	29,658	24,462	26,621	31,037
55 Utilities and Operations	1,142,917	1,534,713	1,685,550	1,542,288	1,260,548
56 Rents, Repairs & Maintenance	175,258	218,635	334,403	531,769	1,631,540
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	25,305	31,038	2,584	6,405	34,991
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	\$1,740,716	\$2,143,007	\$2,511,979	\$2,926,279	\$4,528,096
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	19,573	(165)	(280)	138	0
64 Equipment	35,694	102,534	335,037	48,797	1,166,196
Object Group 6000 Total	\$55,267	\$102,369	\$334,757	\$48,935	\$1,166,196
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,623,599	3,505,009	3,874,089	1,357,874	63,840
75/76 Std Financial Aid & Othr Pymts to Stdts	0	(645)	1,163	1,679	55,880
Object Group 7000 Total	\$1,623,599	\$3,504,364	\$3,875,252	\$1,359,553	\$119,720
Total Expenditures	\$32,020,459	\$33,015,464	\$37,398,383	\$41,486,345	\$47,322,634



**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
Cuyamaca College - - RESTRICTED**

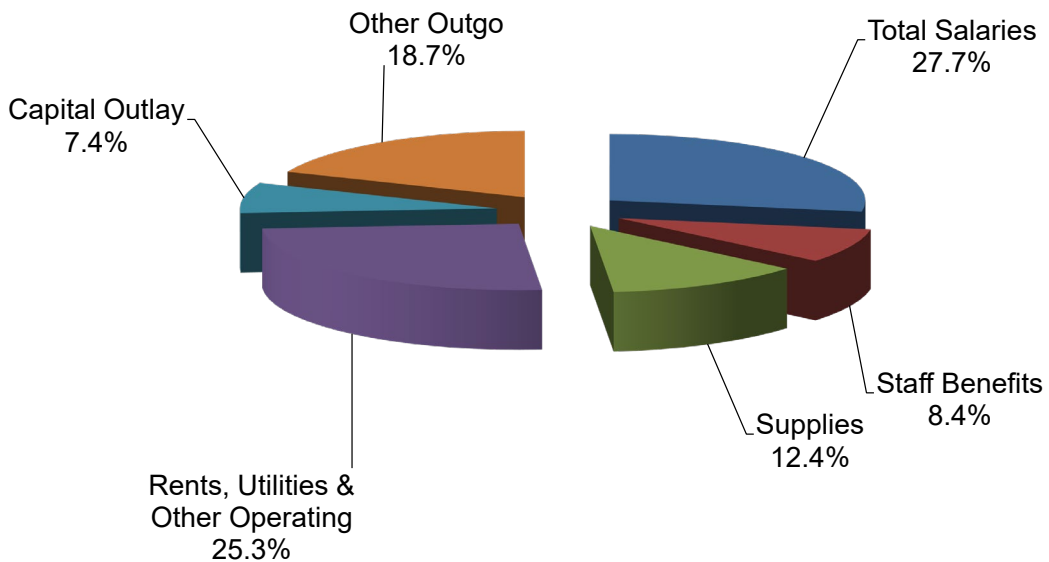
	Actual 20/21	Actual 21/22	Actual 22/23	Projected Actual 23/24	Tentative Budget 24/25
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$211,190	\$167,773	\$164,077	\$14,919	\$136,530
12 Contract Adm, Counselors, Librarians	1,190,539	1,212,919	1,170,857	1,151,624	1,353,837
13 Hourly Teachers	190,838	64,606	29,784	17,331	43,196
14 Hourly Adm, Counselors, Librarians	663,958	1,074,286	1,082,474	706,126	2,380,111
Object Group 1000 Total	\$2,256,525	\$2,519,584	\$2,447,192	\$1,890,000	\$3,913,674
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$1,267,419	\$1,203,254	\$1,293,284	\$1,342,464	\$1,728,880
22 Contract Instructional Aides	262,155	238,626	74,166	246,792	301,432
23 Hourly Non-Instructional	355,373	525,952	819,991	768,584	1,112,976
24 Hourly Instructional Aides	303,445	467,913	556,662	456,686	736,568
Object Group 2000 Total	\$2,188,392	\$2,435,745	\$2,744,103	\$2,814,526	\$3,879,856
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$1,627,226	\$1,710,259	\$1,697,975	\$1,649,308	\$2,371,584
3x Early Retirement & Retiree Benefits	0	0	0		
Object Group 3000 Total	\$1,627,226	\$1,710,259	\$1,697,975	\$1,649,308	\$2,371,584
<b>SUPPLIES:</b>					
4x Supplies	\$430,555	\$525,782	\$785,769	\$1,423,973	\$3,493,506
Object Group 4000 Total	\$430,555	\$525,782	\$785,769	\$1,423,973	\$3,493,506
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$1,313,266	\$1,460,165	\$1,208,621	\$2,451,893	\$5,497,928
52 Travel and Mileage	17,356	64,298	137,442	102,359	455,560
53 Fees, Software, Memberships, Dues	93,274	67,148	66,966	163,851	552,073
54 Insurance	31,832	29,657	24,462	26,621	77,249
55 Utilities and Operations	59,110	76,347	68,230	73,383	255,651
56 Rents, Repairs & Maintenance	17,777	29,769	26,536	65,396	288,269
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	8,390	40,865	24,428	1,243	643
59 Other Holding	0		0	0	0
Object Group 5000 Total	\$1,541,005	\$1,768,249	\$1,556,685	\$2,884,746	\$7,127,373
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	50,194	35,732	53,000	0
64 Equipment	355,604	1,029,036	790,879	647,490	2,090,586
Object Group 6000 Total	\$355,604	\$1,079,230	\$826,611	\$700,490	\$2,090,586
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	3,000	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	1,557,024	1,521,664	3,111,272	3,629,441	5,258,937
Object Group 7000 Total	\$1,557,024	\$1,521,664	\$3,114,272	\$3,629,441	\$5,258,937
Total Expenditures	\$9,956,331	\$11,560,513	\$13,172,607	\$14,992,484	\$28,135,516

**Cuyamaca - Unrestricted General Fund**



**Total Compensation 86.05%**

**Cuyamaca - Restricted General Fund**



**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
District Services - - COMBINED**

	Actual 20/21	Actual 21/22	Actual 22/23	Projected Actual 23/24	Tentative Budget 24/25
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$19,888	\$0	\$0
12 Contract Adm, Counselors, Librarians	914,871	744,716	937,840	1,197,540	1,208,517
13 Hourly Teachers	0	0	0	2,038	0
14 Hourly Adm, Counselors, Librarians	400	0	73,845	4,610	0
Object Group 1000 Total	<u>\$915,271</u>	<u>\$744,716</u>	<u>\$1,031,573</u>	<u>\$1,204,188</u>	<u>\$1,208,517</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$7,976,609	\$7,045,323	\$7,622,125	\$8,591,508	\$10,578,722
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	10,239	180,979	269,522	217,350	20,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$7,986,848</u>	<u>\$7,226,302</u>	<u>\$7,891,647</u>	<u>\$8,808,858</u>	<u>\$10,598,722</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$4,138,834	\$3,824,175	\$4,240,870	\$5,036,610	\$6,014,240
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$4,138,834</u>	<u>\$3,824,175</u>	<u>\$4,240,870</u>	<u>\$5,036,610</u>	<u>\$6,014,240</u>
<b>SUPPLIES:</b>					
4x Supplies	\$55,209	\$139,182	\$184,707	\$128,937	\$249,270
Object Group 4000 Total	<u>\$55,209</u>	<u>\$139,182</u>	<u>\$184,707</u>	<u>\$128,937</u>	<u>\$249,270</u>
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$295,680	\$215,143	\$462,202	\$639,354	\$2,621,054
52 Travel and Mileage	8,725	47,854	93,386	130,169	163,396
53 Fees, Software, Memberships, Dues	15,495	27,778	132,781	140,338	172,882
54 Insurance	0	0	0	0	0
55 Utilities and Operations	109,155	118,803	16,105	140,165	121,800
56 Rents, Repairs & Maintenance	87,937	116,040	20,690	159,891	428,822
57 Audits, Interest, and Legals	90,445	84,000	167,113	280,406	76,269
58 Advertising, Postage & Other Operating	102,037	104,501	63,805	44,692	161,038
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$709,474</u>	<u>\$714,119</u>	<u>\$956,082</u>	<u>\$1,535,015</u>	<u>\$3,745,261</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$5,528	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	6,266	28,246	56,096	40,409	60,715
Object Group 6000 Total	<u>\$6,266</u>	<u>\$28,246</u>	<u>\$56,096</u>	<u>\$45,937</u>	<u>\$60,715</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$4,561	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,264,267	1,000,000	2,599,062	526,327	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
Object Group 7000 Total	<u>\$1,268,828</u>	<u>\$1,000,000</u>	<u>\$2,599,062</u>	<u>\$526,327</u>	<u>\$0</u>
Total Expenditures	<u>\$15,080,730</u>	<u>\$13,676,740</u>	<u>\$16,960,037</u>	<u>\$17,285,872</u>	<u>\$21,876,725</u>

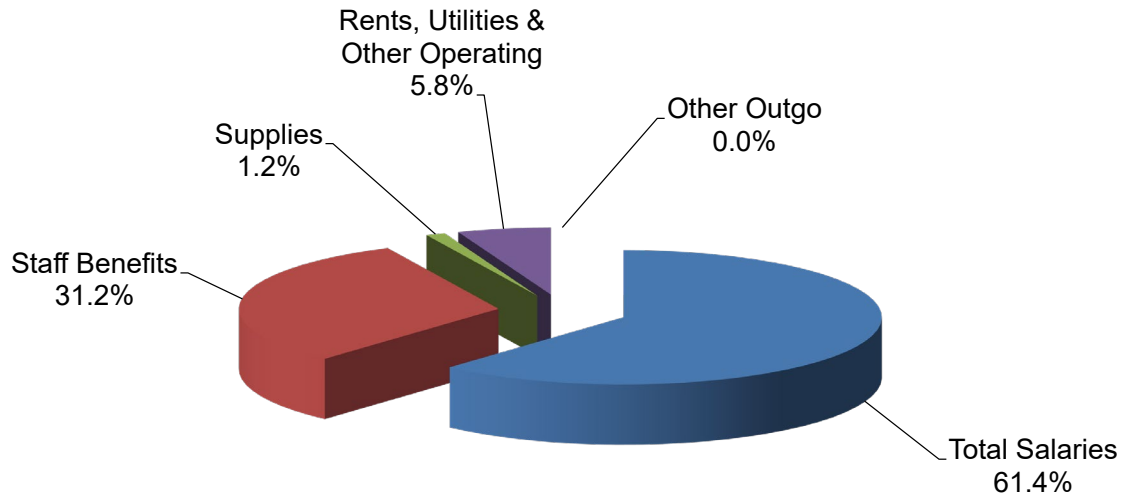
**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
District Services - - UNRESTRICTED**

	Actual 20/21	Actual 21/22	Actual 22/23	Projected Actual 23/24	Tentative Budget 24/25
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	914,871	744,716	937,840	1,197,540	1,208,517
13 Hourly Teachers	0	0	0	2,038	0
14 Hourly Adm, Counselors, Librarians	0	0	0	0	0
Object Group 1000 Total	<u>\$914,871</u>	<u>\$744,716</u>	<u>\$937,840</u>	<u>\$1,199,578</u>	<u>\$1,208,517</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$7,368,969	\$6,464,106	\$6,878,459	\$8,205,415	\$9,714,033
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	4,507	129,804	259,493	217,350	20,000
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$7,373,476</u>	<u>\$6,593,910</u>	<u>\$7,137,952</u>	<u>\$8,422,765</u>	<u>\$9,734,033</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$3,844,422	\$3,543,153	\$3,854,494	\$4,842,035	\$5,564,602
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$3,844,422</u>	<u>\$3,543,153</u>	<u>\$3,854,494</u>	<u>\$4,842,035</u>	<u>\$5,564,602</u>
<b>SUPPLIES:</b>					
4x Supplies	\$45,419	\$94,561	\$134,037	\$112,779	\$222,270
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$234,703	\$173,982	\$201,269	\$464,429	\$269,199
52 Travel and Mileage	8,725	34,606	81,077	130,169	133,396
53 Fees, Software, Memberships, Dues	13,355	24,236	61,102	133,073	148,882
54 Insurance	0	0	0	0	0
55 Utilities and Operations	104,115	118,303	16,105	139,365	121,000
56 Rents, Repairs & Maintenance	87,937	116,040	17,680	157,085	225,822
57 Audits, Interest, and Legals	90,445	84,000	167,113	280,406	76,269
58 Advertising, Postage & Other Operating	67,540	65,406	32,128	36,369	61,038
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$606,820</u>	<u>\$616,573</u>	<u>\$576,474</u>	<u>\$1,340,896</u>	<u>\$1,035,606</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$5,528	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	4,991	9,460	17,010	35,765	47,060
Object Group 6000 Total	<u>\$4,991</u>	<u>\$9,460</u>	<u>\$17,010</u>	<u>\$41,293</u>	<u>\$47,060</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,264,267	1,000,000	2,599,062	526,327	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
Object Group 7000 Total	<u>\$1,264,267</u>	<u>\$1,000,000</u>	<u>\$2,599,062</u>	<u>\$526,327</u>	<u>\$0</u>
Total Expenditures	<u>\$14,054,266</u>	<u>\$12,602,373</u>	<u>\$15,256,869</u>	<u>\$16,485,673</u>	<u>\$17,812,088</u>

**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
District Services - - RESTRICTED**

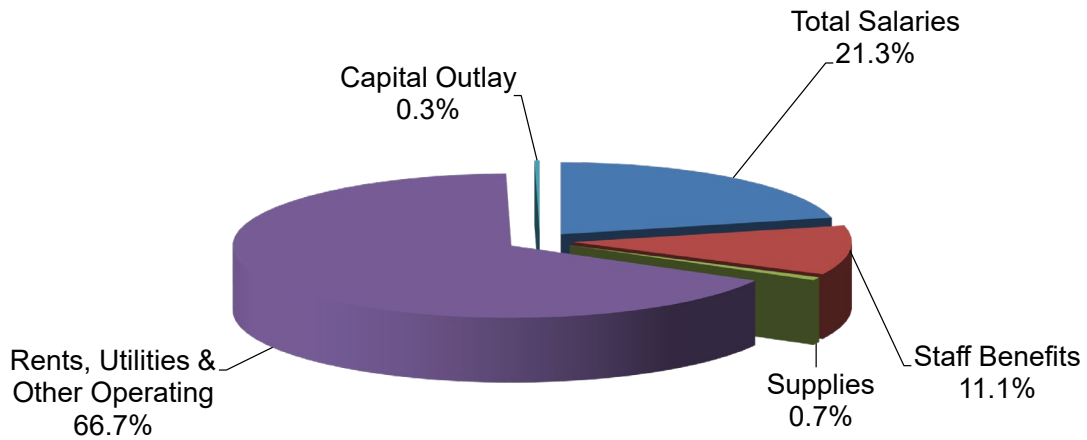
	Actual 20/21	Actual 21/22	Actual 22/23	Projected Actual 23/24	Tentative Budget 24/25
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$19,888	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	0	0	0
13 Hourly Teachers	0	0	0	0	0
14 Hourly Adm, Counselors, Librarians	400	0	73,845	4,610	0
Object Group 1000 Total	<u>\$400</u>	<u>\$0</u>	<u>\$93,733</u>	<u>\$4,610</u>	<u>\$0</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$607,640	\$581,217	\$743,666	\$386,093	\$864,689
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	5,732	51,175	10,029	0	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$613,372</u>	<u>\$632,392</u>	<u>\$753,695</u>	<u>\$386,093</u>	<u>\$864,689</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$294,412	\$281,022	\$386,376	\$194,575	\$449,638
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$294,412</u>	<u>\$281,022</u>	<u>\$386,376</u>	<u>\$194,575</u>	<u>\$449,638</u>
<b>SUPPLIES:</b>					
4x Supplies	\$9,790	\$44,621	\$50,670	\$16,158	\$27,000
Object Group 4000 Total	<u>\$9,790</u>	<u>\$44,621</u>	<u>\$50,670</u>	<u>\$16,158</u>	<u>\$27,000</u>
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$60,977	\$41,161	\$260,933	\$174,925	\$2,351,855
52 Travel and Mileage	0	13,248	12,309	0	30,000
53 Fees, Software, Memberships, Dues	2,140	3,542	71,679	7,265	24,000
54 Insurance	0	0	0	0	0
55 Utilities and Operations	5,040	500	0	800	800
56 Rents, Repairs & Maintenance	0	0	3,010	2,806	203,000
57 Audits, Interest, and Legals	0	0	0	0	0
58 Advertising, Postage & Other Operating	34,497	39,095	31,677	8,323	100,000
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$102,654</u>	<u>\$97,546</u>	<u>\$379,608</u>	<u>\$194,119</u>	<u>\$2,709,655</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	0	0	0	0	0
64 Equipment	1,275	18,786	39,086	4,644	13,655
Object Group 6000 Total	<u>\$1,275</u>	<u>\$18,786</u>	<u>\$39,086</u>	<u>\$4,644</u>	<u>\$13,655</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$4,561	\$0	\$0	\$0	\$0
73 Interfund Transfers	0	0	0	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	0	0	0	0	0
Object Group 7000 Total	<u>\$4,561</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$1,026,464</u>	<u>\$1,074,367</u>	<u>\$1,703,168</u>	<u>\$800,199</u>	<u>\$4,064,637</u>

### District Services - Unrestricted General Fund



**Total Compensation 92.67%**

### District Services - Restricted General Fund



**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
Districtwide Commitments - - COMBINED**

	Actual 20/21	Actual 21/22	Actual 22/23	Projected Actual 23/24	Tentative Budget 24/25
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$231,382	\$213,833	\$6,326	\$1,055,750
12 Contract Adm, Counselors, Librarians	7,200	248,261	119,495	183,938	0
13 Hourly Teachers	844,760	1,272,281	733,281	72,889	0
14 Hourly Adm, Counselors, Librarians	74,615	231,273	317,061	245	0
Object Group 1000 Total	<u>\$926,575</u>	<u>\$1,983,197</u>	<u>\$1,383,670</u>	<u>\$263,398</u>	<u>\$1,055,750</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$511,732	\$2,341,450	\$801,715	\$1,226,696	\$1,455,846
22 Contract Instructional Aides	16,284	49,246	68,521	0	0
23 Hourly Non-Instructional	68,160	180,932	38,996	207,009	0
24 Hourly Instructional Aides	32,576	19,368	2,336	0	0
Object Group 2000 Total	<u>\$628,752</u>	<u>\$2,590,996</u>	<u>\$911,568</u>	<u>\$1,433,705</u>	<u>\$1,455,846</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$339,304	\$1,731,053	\$1,183,363	\$579,008	\$1,097,230
3x Early Retirement & Retiree Benefits	1,435,429	1,742,164	1,304,040	1,579,948	1,604,254
Object Group 3000 Total	<u>\$1,774,733</u>	<u>\$3,473,217</u>	<u>\$2,487,403</u>	<u>\$2,158,956</u>	<u>\$2,701,484</u>
<b>SUPPLIES:</b>					
4x Supplies	\$415,785	\$935,684	\$1,836,393	\$203,624	\$281,398
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$20,562,989	\$39,940,088	\$43,831,931	\$56,947,313	\$73,322,251
52 Travel and Mileage	6,774	5,926	20,446	9,043	158,377
53 Fees, Software, Memberships, Dues	972,542	1,015,486	1,016,624	1,928,293	2,074,745
54 Insurance	945,692	881,295	879,097	1,081,028	1,194,045
55 Utilities and Operations	52,076	5,643	261,334	160,334	1,660,206
56 Rents, Repairs & Maintenance	1,697,474	2,654,052	1,327,369	1,688,197	1,554,015
57 Audits, Interest, and Legals	334,695	547,632	461,066	601,863	405,000
58 Advertising, Postage & Other Operating	39,573	34,001	42,385	15,859	39,000
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$24,611,815</u>	<u>\$45,084,123</u>	<u>\$47,840,252</u>	<u>\$62,431,930</u>	<u>\$80,407,639</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	118,797	4,762,469	3,620,858	300,000
63 Books	0	1,560	0	0	0
64 Equipment	1,082,922	4,163,748	4,974,153	395,178	275,254
Object Group 6000 Total	<u>\$1,082,922</u>	<u>\$4,284,105</u>	<u>\$9,736,622</u>	<u>\$4,016,036</u>	<u>\$575,254</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,889,763	7,527,584	5,413,628	207,017	207,017
75/76 Std Financial Aid & Othr Pymts to Stdts	2,166,320	2,284,804	1,404,540	664,801	2,649,608
Object Group 7000 Total	<u>\$4,056,083</u>	<u>\$9,812,388</u>	<u>\$6,818,168</u>	<u>\$871,818</u>	<u>\$2,856,625</u>
Total Expenditures	<u>\$33,496,665</u>	<u>\$68,163,710</u>	<u>\$71,014,076</u>	<u>\$71,379,467</u>	<u>\$89,333,996</u>

**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
Districtwide Commitments - - UNRESTRICTED**

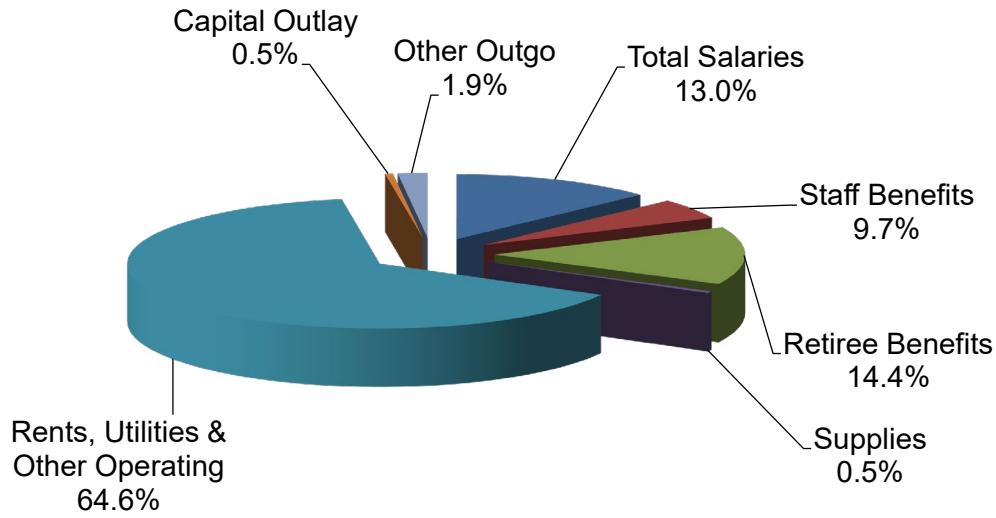
	Actual 20/21	Actual 21/22	Actual 22/23	Projected Actual 23/24	Tentative Budget 24/25
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$0	\$0	\$0	\$0
12 Contract Adm, Counselors, Librarians	0	0	(553)	0	0
13 Hourly Teachers	0	150	775	0	0
14 Hourly Adm, Counselors, Librarians	0	0		0	0
Object Group 1000 Total	<u>\$0</u>	<u>\$150</u>	<u>\$222</u>	<u>\$0</u>	<u>\$0</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$0	\$1,400	\$589	\$164,581	\$1,455,846
22 Contract Instructional Aides	0	0	0	0	0
23 Hourly Non-Instructional	0	0	0	0	0
24 Hourly Instructional Aides	0	0	0	0	0
Object Group 2000 Total	<u>\$0</u>	<u>\$1,400</u>	<u>\$589</u>	<u>\$164,581</u>	<u>\$1,455,846</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$0	\$1,125	\$307,774	\$84,567	\$569,355
3x Early Retirement & Retiree Benefits	1,435,429	1,742,164	1,304,040	1,579,948	1,604,254
Object Group 3000 Total	<u>\$1,435,429</u>	<u>\$1,743,289</u>	<u>\$1,611,814</u>	<u>\$1,664,515</u>	<u>\$2,173,609</u>
<b>SUPPLIES:</b>					
4x Supplies	\$18,140	\$48,763	\$84,646	\$44,564	\$51,500
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$1,207,054	\$1,614,121	\$1,338,108	\$3,142,751	\$2,491,145
52 Travel and Mileage	1,549	5,837	3,847	6,630	23,500
53 Fees, Software, Memberships, Dues	736,377	607,872	671,369	1,499,071	1,529,245
54 Insurance	945,692	881,295	879,097	1,081,028	1,194,045
55 Utilities and Operations	120,463	98,311	134,455	205,088	198,400
56 Rents, Repairs & Maintenance	1,689,121	2,388,662	1,310,036	1,564,919	1,339,000
57 Audits, Interest, and Legals	325,474	408,989	453,105	601,863	405,000
58 Advertising, Postage & Other Operating	38,226	31,857	42,385	15,859	29,000
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$5,063,956</u>	<u>\$6,036,944</u>	<u>\$4,832,402</u>	<u>\$8,117,209</u>	<u>\$7,209,335</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	0	0	\$0	\$0
63 Books	0	0	0	\$0	\$0
64 Equipment	34,379	(3,516)	28,637	37,072	54,000
Object Group 6000 Total	<u>\$34,379</u>	<u>(\$3,516)</u>	<u>\$28,637</u>	<u>\$37,072</u>	<u>\$54,000</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	207,017	207,017	207,017	207,017	207,017
75/76 Stdt Financial Aid & Othr Pymts to Stdts	2,500	2,250	0	0	6,600
Object Group 7000 Total	<u>\$209,517</u>	<u>\$209,267</u>	<u>\$207,017</u>	<u>\$207,017</u>	<u>\$213,617</u>
<b>Grand Total Districtwide Unrestricted</b>	<u><u>\$6,761,421</u></u>	<u><u>\$8,036,297</u></u>	<u><u>\$6,765,327</u></u>	<u><u>\$10,234,958</u></u>	<u><u>\$11,157,907</u></u>



**Grossmont-Cuyamaca Community College District  
Expenditure Statement - General Fund  
Districtwide Commitments - - RESTRICTED**

	Actual 20/21	Actual 21/22	Actual 22/23	Projected Actual 23/24	Tentative Budget 24/25
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$0	\$231,382	\$213,833	\$6,326	\$1,055,750
12 Contract Adm, Counselors, Librarians	7,200	248,261	120,048	183,938	0
13 Hourly Teachers	844,760	1,272,131	732,506	72,889	0
14 Hourly Adm, Counselors, Librarians	74,615	231,273	317,061	245	0
Object Group 1000 Total	<u>\$926,575</u>	<u>\$1,983,047</u>	<u>\$1,383,448</u>	<u>\$263,398</u>	<u>\$1,055,750</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$511,732	\$2,340,050	\$801,126	\$1,062,115	\$0
22 Contract Instructional Aides	16,284	49,246	68,521	0	0
23 Hourly Non-Instructional	68,160	180,932	38,996	207,009	0
24 Hourly Instructional Aides	32,576	19,368	2,336	0	0
Object Group 2000 Total	<u>\$628,752</u>	<u>\$2,589,596</u>	<u>\$910,979</u>	<u>\$1,269,124</u>	<u>\$0</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$339,304	\$1,729,928	\$875,589	\$494,441	\$527,875
3x Early Retirement & Retiree Benefits	0	0	0	0	0
Object Group 3000 Total	<u>\$339,304</u>	<u>\$1,729,928</u>	<u>\$875,589</u>	<u>\$494,441</u>	<u>\$527,875</u>
<b>SUPPLIES:</b>					
4x Supplies	\$397,645	\$886,921	\$1,751,747	\$159,060	\$229,898
Object Group 4000 Total	<u>\$397,645</u>	<u>\$886,921</u>	<u>\$1,751,747</u>	<u>\$159,060</u>	<u>\$229,898</u>
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$19,355,935	\$38,325,967	\$42,493,823	\$53,804,562	\$70,831,106
52 Travel and Mileage	5,225	89	16,599	2,413	134,877
53 Fees, Software, Memberships, Dues	236,165	407,614	345,255	429,222	545,500
54 Insurance	0	0	0	0	0
55 Utilities and Operations	(68,387)	(92,668)	126,879	(44,754)	1,461,806
56 Rents, Repairs & Maintenance	8,353	265,390	17,333	123,278	215,015
57 Audits, Interest, and Legals	9,221	138,643	7,961	0	0
58 Advertising, Postage & Other Operating	1,347	2,144	0	0	10,000
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$19,547,859</u>	<u>\$39,047,179</u>	<u>\$43,007,850</u>	<u>\$54,314,721</u>	<u>\$73,198,304</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	118,797	4,762,469	3,620,858	300,000
63 Books	0	1,560	0	0	0
64 Equipment	1,048,543	4,167,264	4,945,516	358,106	221,254
Object Group 6000 Total	<u>\$1,048,543</u>	<u>\$4,287,621</u>	<u>\$9,707,985</u>	<u>\$3,978,964</u>	<u>\$521,254</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,682,746	7,320,567	5,206,611	0	0
75/76 Std Financial Aid & Othr Pymts to Stdts	2,163,820	2,282,554	1,404,540	664,801	2,643,008
Object Group 7000 Total	<u>\$3,846,566</u>	<u>\$9,603,121</u>	<u>\$6,611,151</u>	<u>\$664,801</u>	<u>\$2,643,008</u>
Total Expenditures	<u>\$26,735,244</u>	<u>\$60,127,413</u>	<u>\$64,248,749</u>	<u>\$61,144,509</u>	<u>\$78,176,089</u>

**Districtwide Commitments - Unrestricted General Fund**



**Districtwide Commitments - Restricted General Fund**

